



Property Assessment
Board of Review

Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 105
Detroit, Michigan 48226

Phone: 313-628-0722
Fax: 313-224-4576
www.detroitmi.gov

DATE: October 10, 2024

TO: Detroit City Council

RE: 2024 Homeowners Property Exemption Amended

Honorable City Council,

This communication is to bring to your attention to a change in state statute that now allows local municipalities to review a prior year's poverty exemption application in accordance with MCL 211.7u provided the homeowner has not previously filed and was denied.

MCL 211.7u(10) "Notwithstanding any provision of this section to the contrary, if an exemption was not on the assessment roll and was not denied, the July or December board of review shall grant an exemption under this section, in whole or in part as described in subsection (5), for the immediately preceding tax year on the principal residence of a person who establishes eligibility...."

There were only three changes to the application. The statement "Prior Year Application" was added to the cover page, the deadline for filing being the first Friday in November, November 7, 2025, and the 2025 July and December Board of Review meeting dates.

We ask that City Council approve these changes and adopt by resolution. A waiver of reconsideration is requested.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Willie C. Donwell".

Willie C. Donwell, MCAO / MCPPE
Property Assessment Board of Review

Attachment; Resolution
2024 HOPE Application Packet for Prior Year
MCL 211.7u

Cc; Mayor Mike Duggan
Council President Mary Sheffield
Brian White – Chief of Staff, Council President Mary Sheffield
Council Member LaTisha Johnson – Chair, Internal Operation Standing Committee
Gary Gray – Chief of Staff, Council Member LaTisha Johnson
David Whitaker – Director, Legislative Policy Division
Tonja Long - Deputy Corporation Counsel / Law Department
Irv Corley – Legislative Policy Division
LaKisha Barclift – Legislative Policy Division
Jay Rising, Chief Financial Officer - Office of the Chief Financial Officer
Alvin Horhn – Deputy CFO / Assessor, Office of the Assessor (OCFO)
Charles Ericson - Assessor / Office of the Assessor (OCFO)
Cynthia Burton – Deputy Assessor, Office of the Assessor
Perry Yun, Law Department

COUNCIL MEMBER: _____

**RESOLUTION AMENDING 2024 HOMEOWNERS PROPERTY
EXEMPTION APPLICATION PACKET**

RESOLVED, The Detroit City Council hereby approves the amended version of
2024 Homeowners Property Exemption Application Packet in
accordance with MCL 211.7u.



BOARD OF REVIEW

Homeowners Property Exemption


Application, Policy and Guidelines

2024


Please read and fully complete ALL sections of the application and provide requested documentation. **PRIOR YEAR APPLICATION**

By submitting this HOPE application, the Board of Review may use or access other services or means in the review of your application. The petitioner authorizes the sharing of their name, address, parcel number, phone number and email address to certain community partners for the purposes of providing petitioner with additional resources which may benefit the petitioner and petitioner's household. Applicant further acknowledges that all HOPE applications are subject to the Freedom of Information Act (FOIA). The Board of Review does not share private information, including social security numbers, driver license numbers, bank account numbers or any other sensitive information.

The completed application and all required documentation must be returned, in person, on-line, or by mail, to:

 **CAYMC - 2 Woodward Ave. Suite 130
Detroit, MI 48226**

 **WWW.DETROITMI.GOV/HOPE**

 **Office of the Assessor
Coleman A. Young Municipal Center 2
Woodward Avenue, Suite 804 Detroit,
Michigan 48226**

State law requires that homeowners submit a new application each year the assistance is needed.

Exemption requests on any parcel other than the principal residence may require a waiver.

Please submit the application as soon as possible.

The last day to submit the 2025 application is the first Friday in November - **November 7, 2025.**

Applications submitted after the close of business 4:30 p.m. on this date will not be accepted. Applications not considered at the December Board of Review meeting cannot be considered for the current year. You are encouraged to file at least two weeks prior to the final acceptance date.

For assistance with your application please call the number listed below:

**Board of Review
Coleman A. Young Municipal Center
2 Woodward Avenue – Suite 105
Detroit, Michigan 48226**

www.detroitmi.gov/HOPE

Call: 211 or 313-244-0274

**For questions regarding the application,
Call: 313-628-0722**

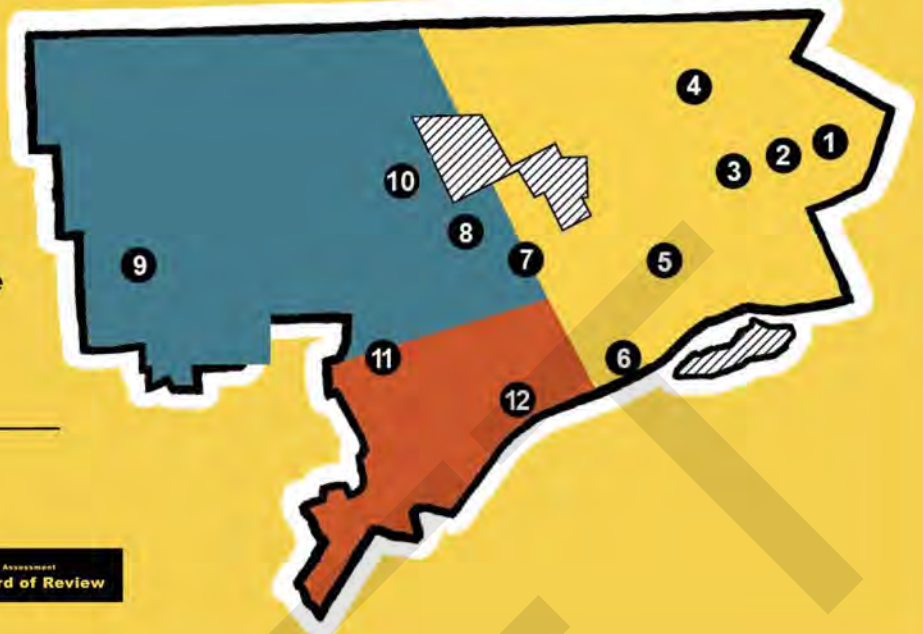
Application may be completed and filed on-line at www.detroitmi.gov/hope

Approved applicants are still responsible for any special assessments or fees such as solid waste fee, water, special assessment districts, etc.

The city does not charge a fee for this application.

Get FREE Property Tax Assistance

Call (313) 244 - 0274 to speak with a representative from Wayne Metro, or contact one of the organizations below.



Presented by:

ROCKET
Community Fund



	ORGANIZATION NAME	PHONE NUMBER	EMAIL
1	ALGER THEATER	(313) 720 - 3904	Jackie Grant hope@AlgerTheater.org
2	U-SNAP-BAC	(313) 640 - 1100 ext. 116	Jawana Jackson Jawanai@USnapBac.org
3	EASTSIDE COMMUNITY NETWORK	(313) 264 - 1416	Sparkle Berry SBerry@ECN-Detroit.org
4	OSBORN NEIGHBORHOOD ALLIANCE	(313) 526 - 4000 ext. 1330	Quincy Jones QJones@ONAOBA.org
5	MACC DEVELOPMENT	(313) 732 - 9302 ext. 714	Edythe Ford Edythe@MackAve.com
6	BAILEY PARK	(313) 492 - 1352	Katrina Watkins Katrina@BaileyParkNDC.org
7	HANNAN CENTER	(313) 833 - 1300	Rob Haynes hope@Hannan.org
8	CENTRAL DETROIT CHRISTIAN	(313) 873 - 0064 ext. 22	Tracy Smith TSmith@CentralDetroitChristian.org
9	CODY ROUGE COMMUNITY ACTION ALLIANCE	(313) 397 - 9280	Katina Butler RBare@CodyRouge.org
10	GREATER QUINN AME	(248) 752 - 1507	Sandra Smith greaterquinnchurch@gmail.com
11	BRIDGING COMMUNITIES	(313) 361 - 6377	Gabrielle White G.White@BridgingCommunities.org
12	MIWEALTH	(313) 841 - 9641	Cynthia McCreary homeownershipadmin@SWOSol.org

For additional assistance, please reach out to the following organizations:

BACK TAX RELIEF	DETROIT TAX RELIEF FUND	(313) 244-0274	WayneMetro.org/DTRF
HOUSING ASSISTANCE	UNITED COMMUNITY HOUSING COALITION	(313) 405 - 7726	UCHCDetroit.org/Resources
FUNDING ASSISTANCE	WAYNE METRO	(313) 388 - 9799	WayneMetro.org/Programs
INCOME TAX ASSISTANCE (and HOPE applications)	ACCOUNTING AID SOCIETY	(313) 556 -1920	AccountingAidSociety.org

Detroit Property Assessment Board of Review

2024 Process for Reviewing Homeowners Property Exemption (HOPE) Application

*****READ ALL OF THE FOLLOWING CAREFULLY*****

KEEP A COPY OF ALL PAGES AFTER THIS POINT

The Homeowners Property Tax Exemption (HOPE) program is offered in accordance with MCL 211.7u of the General Property Tax Act. It offers an opportunity to see a reduction or elimination of the current year property taxes only, and does not eliminate any special assessments or fees such as Solid Waste Fee, Special Assessment Districts, etc.

1. Each applicant must own and occupy the property as his/her primary Homestead as of December 31, 2023 and must be on file with the Office of the Assessor.
2. Homeowners that have not received a decision in the prior year may be granted a 100% exemption, 75% exemption, 50% exemption, 25% exemption. A 10% exemption may be granted if household suffered a 20% loss in income or subject property is in a foreclosure year. Regarding a Homestead Property Tax Credit that is forwarded to the City of Detroit, the proportioned amount remaining shall be exempt in whole or in part in accordance with the decision of the Board of Review.

To be considered for an exemption, the applicant is required to submit the following to the Board of Review:

- A **FULLY** completed and signed Application for MCL 211.7u Poverty Exemption –Michigan Treasury Form 5737 and Michigan Treasury Form 5739.
- Complete Federal and State Income Tax Returns filed in 2024 for **2023** (filed in 2023 for 2022 will be accepted, however, **income for 2023 is still required**), with all schedules, including any Homestead Property Tax Credit and Home Heating Credit returns, for **ALL** adults residing at the property.
 - For **ALL adults** residing at the property who were **not required** to file taxes, the Michigan Treasury Form 4988 Poverty Exemption Affidavit must be completed and signed.
- **ALL INCOME SOURCES FOR EACH MEMBER IN THE HOUSEHOLD FOR THE TAX YEAR OF 2023**, i.e. W-2's, 1099's, annual statements, award letter of grant amount from Social Security award for each person, Employer Verification Statement, Pension, Unemployment Compensation, Disability Allowances, Alimony, Child Support, SSI, Adoption/Foster Subsidy, FIA, School Grants and/or Scholarships, Family/Friend Support, or any other source of income for each person. This includes adults, minor children, dependents, non-dependents, etc. If you are providing a written statement regarding financial support from family or friends, please include contact information and amount given.
- **ALL** other required supporting documentation. This should include:
 - **Valid** identification for homeowner and all household members above the age of 18 and older (must contain photo and address must match subject property in which exemption is being sought)
 - Proof of residency for minor children (report card, transcript, FIA Statement, etc. with name and address matching subject property in which the exemption is being sought)

Detroit Property Assessment Board of Review

2024 Process for Reviewing Homeowners Property Exemption (HOPE) Application

- Recorded proof of ownership (deed, land contract, court order) Note: recorded memorandum of land contract will only be accepted with entire land contract attached
- Documents verifying family/household composition (valid identification, FIA statement, etc.)
- List household debts and expenses as required on application

The Board of Review retains the right to request additional information from the applicant.

3. **Household (Related and Non-Related) Composition and Annual Income** – The Detroit Board of Review has established the following maximum eligible income as a guideline and as an aid in eliminating subjective judgments for reviewing **2024** petitions. **See table below:**

NUMBER IN HOUSEHOLD	Income Limit for 100% Exemption	Income Limit for 75% Exemption	Income Limit for 50% Exemption	Income Limit for 25% exemption	Income Limit for 10% Exemption
1	\$20,120.00	\$21,578.00	\$23,182.00	\$26,098.00	\$39,234.00
2	\$24,256.00	\$25,833.00	\$27,214.00	\$29,974.00	\$47,299.00
3	\$26,849.00	\$28,340.00	\$29,832.00	\$32,567.00	\$52,356.00
4	\$31,200.00	\$32,700.00	\$34,200.00	\$37,200.00	\$60,840.00
5	\$35,140.00	\$36,897.00	\$38,303.00	\$41,114.00	\$68,523.00
6	\$40,280.00	\$41,891.00	\$43,502.00	\$46,322.00	\$78,546.00
7	\$45,420.00	\$47,237.00	\$48,599.00	\$51,325.00	\$88,569.00
8	\$50,560.00	\$52,077.00	\$53,594.00	\$56,627.00	\$98,592.00

Add \$5,140.00 to the income limit for each household member above eight for a 100% exemption. For a 75% exemption add \$5,294.00 to the income limit for each household member above eight. For a 50% exemption add \$5,448.00 to the income limit for each household member above eight. For a 25% exemption add \$5,575.00 to the income for each household member above eight. For a 10% exemption add \$10,023 for each household member above eight.

In addition, the total household assets (i.e. bank accounts, other real property, boats, campers, stocks, bonds, IRA's, other assets in or out of the United States, etc.) **SHALL NOT** exceed **\$12,000.00**. Verification of additional assets will be done for all parties and household members applying for property tax assistance. Information not provided by applicant that is discovered by the Board of Review may cause your application to be denied.

4. Each application is reviewed according to individual circumstances based on information submitted by the applicant. The Board of Review utilizes all information in judging the taxpayer's ability to meet the tax obligation.

The Board of Review may consider a reduction as approved by the State Tax Commission. In such an instance, the taxpayer shall be advised in writing of the granting or denying of an exemption and the reason shall also be noted on the application.

Detroit Property Assessment Board of Review

2024 Process for Reviewing Homeowners Property Exemption (HOPE) Application

The Board of Review will receive applications and supporting materials by the close of business the first Friday in November - **November 7, 2025**, but to ensure that the Board has adequate time to review your request, please return at least two weeks before the March, July or December meeting dates:

July BOR meeting date: July 22, 2025
December BOR meeting date: December 9, 2025

If approved for a multi-year exemption, eligible applicants will receive a statement after the March Board of Review closes. These guidelines are in accordance with the amendments to Section 7(u) of MCL 211 et seq.

It should be noted that each taxpayer's circumstances are considered anew each year. Applicant is required to provide any changes in household circumstances. An incomplete application will delay the disposition process of the application and may also cause it to be denied. To withdraw an application, a request must be provided in writing from the applicant.

Assistance with your application is available by appointment at:

Property Assessment Board of Review
Coleman A. Young Municipal Center
2 Woodward Ave. - Suite 105
Detroit, Michigan 48226
313-628-0722
Community Partner List: www.detroitmi.gov/hope

Applications must be submitted by close of business the first Friday in November - **November 7, 2025**, to:

Office of the Assessor
Coleman A. Young Municipal Center
2 Woodward Ave. – Suite 804
Detroit, Michigan 48226

Important: Any person who knowingly makes a false statement, omission or misrepresentation may not be considered for this assistance program and may be prosecuted to the fullest extent provided by law. Any/All applicants are subject to random home inspection for compliance with the City of Detroit guidelines.

Respectfully Submitted
Property Assessment Board of Review

Geraldine Chatman - Member, At-Large

Donielle January – Member, District 3

La'Toshia Patman – Member, At-Large

Teresa Dubose – Member, District 4

Jacqueline Robinson – Vice Chair, District 1

Maria Muhammad – Member, District 5

Marcus Twyman – Member, District 2

Jannina Pena – Member, District 6

Lewis Moore, Chair, District 7

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
PART 2: REAL ESTATE INFORMATION				
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.				
Property Parcel Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer

Address of Employer

City

State

ZIP Code

Contact Person

Employer Telephone Number

PART 5: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 7: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 8: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income
		SELF		

PART 10: PERSONAL DEBT — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: MONTHLY EXPENSE INFORMATION			
The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.			
Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
E-mail: taxtrib@michigan.gov

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed.			
<input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.			
<input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
PART 5: CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	Date
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____



Signature of Person Making Affidavit

Date

Instructions for Form 2368 Principal Residence Exemption (PRE) Affidavit

General Instructions

Principal Residence Exemption (PRE) exempts a principal residence from the tax levied by a local school district for operating purposes, up to 18 mills.

Principal residence means the dwelling that you own and occupy as your permanent home and any unoccupied adjoining or contiguous properties that are classified residential or timber-cut over.

Owners are defined in MCL 211.7dd(a). Only the owner listed in MCL 211.7dd(a) are eligible to claim the exemption.

Occupying means this is your principal residence, the place that you reside in as your permanent residence and if absent intend to return. It should be the address that appears on your driver's license and voter registration card. Vacation homes, seasonal homes, and income property are not occupied as your principal residence and may not be claimed.

Claiming a PRE: To claim a PRE, complete this Affidavit and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

MCL 211.7cc(3) Disqualifications: An owner is ineligible to claim a PRE if any of the disqualifying factors apply listed in MCL 211.7cc(3).

RESCINDING YOUR EXEMPTION

Within 90 days of when you no longer own or occupy the property as a principal residence, you must complete and file a *Request to Rescind Principal Residence Exemption (PRE)* (Form 2602) or file a *Conditional Rescission* (Form 4640) with your township or city assessor. Failure to do so may subject you to additional tax plus penalties and interest as determined under the General Property Tax Act.

INTEREST AND PENALTY

If it is determined that you claimed property that is not your principal residence, you may be subject to the additional tax plus penalty and interest as determined under the General Property Tax Act.

Line-by-Line Instructions

Lines not listed here are explained on the form.

You must complete each line in its entirety. Failure to complete any of the lines may result in your claim being denied.

PART 1: PROPERTY INFORMATION

Submit a separate affidavit for each property tax identification number being claimed.

Line 1: It is important that your property tax identification number is entered accurately. This ensures that your property is identified properly and that your township or city can accurately adjust your property taxes. You can find this number on your tax bill and on your property tax assessment notice. If you cannot find this number, call your township or city assessor.

NOTE: Do not include information for a co-owner who does not occupy the property as a principal residence.

Line 6: Please list the last four digits of your Social Security Number (SSN). The request for the last four digits of your SSN is authorized under Section 42 USC 405 (c) (2) (C) (i). It is used by the Department of Treasury to verify tax exemption claims and to deter fraudulent filings.

Line 12: If you own and occupy the entire property as a principal residence, you may claim a 100 percent exemption. If you own and live in a multi-unit or multi-purpose property (e.g., a duplex or apartment building, or a storefront with an upstairs flat), you can only claim a partial exemption based on that portion that you use as a principal residence. Please consult your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations.

If the parcel of property you are claiming has more than one home on it, you must determine the percentage that you own and occupy as your principal residence. A second residence on the same property (e.g., a mobile home or second house) is not part of your principal residence, even if it is not rented to another person. Your local assessor can tell you the assessed value of each residence to help you determine the percentage that is your principal residence. Please consult your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations.

If you rent part of your home to another person, you may have to prorate your exemption. If your home is a single-family dwelling and less than 50 percent of your home is rented to others who use it as a residence, you may claim a 100 percent exemption. If 50 percent or more is rented to others who use it as a residence or if part of the home was converted to an apartment with a separate entrance, you must calculate the percentage that is your principal residence by dividing the floor area of your principal residence by the floor area of the entire building.

Line 16: MCL 211.7cc(3)(a) prescribes a penalty of \$500 for a person who claims a PRE and a substantially similar exemption, deduction, or credit in another state.

PART 2: CERTIFICATION

Sign and date the form. Enter your mailing address if it is different from the address under Part 1.

MAILING INFORMATION

Mail your completed form to the township or city assessor where the property is located. This address may be on your most recent tax bill or assessment notice. **DO NOT** send this form directly to the Department of Treasury.

If you have any questions contact your local assessor or the PRE Unit of the Michigan Department of Treasury at 517-335-7487, or visit www.michigan.gov/PRE.

**CITY OF DETROIT - PROPERTY APPEAL
LETTER OF AUTHORIZATION**

I/WE _____ as the legal owner of the property stated herein, authorize the following individual or business:

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE: _____ FAX: _____
EMAIL: _____

To act as my sole and designated representative on my behalf regarding the assessment appeal of the following property:

PARCEL: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____

I further understand that the decision from my appeal is required to be provided in writing and hereby expressly assign to my representative the authority to receive such writing on my behalf.

OWNER: _____
SIGNATURE: _____ DATE: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE: _____ FAX: _____
EMAIL: _____

All companies, LLC's and/or corporations must provide organization documents along with title and name of authorized person to speak on behalf of company.

Any appeals not meeting the minimum requirements of the Michigan Treasury Form L-4035 and not in the proper name of the owner, with proof provided, will not be considered.

This Letter of Authorization is required under MCL211.30(4) and City of Detroit Ordinance Chapter 18 Finance and Taxation Division 1 Ordinance **Sec. 44-4-3**

2024 HOPE STATEMENT FORM

If you would like to include additional information about your application, please do so here. If needed use additional paper to complete your statement.

PHONE NUMBER: _____ EMAIL: _____

Did a Community Partner assist you? If yes, please select:

NAME: _____ DATE: _____

ADDRESS: _____ SIGNATURE: _____

BOARD OF REVIEW USE ONLY BEYOND THIS POINT

HH	100%	75%	50%	25%	10%		
1	\$20,120.00	\$21,578.00	\$23,182.00	\$26,098.00	\$39,234.00		AGE:
2	\$24,256.00	\$25,833.00	\$27,214.00	\$29,974.00	\$47,299.00		Number of Owners:
3	\$26,849.00	\$28,340.00	\$29,832.00	\$32,567.00	\$52,356.00		Total Household Members:
4	\$31,200.00	\$32,700.00	\$34,200.00	\$37,200.00	\$60,840.00		Monthly Income:
5	\$35,140.00	\$36,897.00	\$38,303.00	\$41,114.00	\$68,523.00		Monthly Expenses:
6	\$40,280.00	\$41,891.00	\$43,502.00	\$46,322.00	\$78,546.00		
7	\$45,420.00	\$47,237.00	\$48,599.00	\$51,325.00	\$88,569.00		Total Household Income:
8	\$50,560.00	\$52,077.00	\$53,594.00	\$56,627.00	\$98,592.00		

Year 2024	Parcel		Assessed Value		Taxable Value		PRE
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Board Disposition: Committee # _____ GRANTED _____% DENIED _____ NO CONSIDERATION _____ WITHDRAWN _____

 Committee Member Signature and Date Committee Member Signature and Date Committee Member Signature and Date

DOCUMENTATION CHECKLIST

This form is intended to assist you in completing your application. It is NOT a required form. You are encouraged to apply two weeks in advance of the 4:30 p.m. the first Friday in November - **November 7, 2025** deadline.

APPLICATION MUST BE COMPLETED IN ENGLISH

DID YOU COMPLETE ALL SECTIONS OF THE APPLICATIONS and PROVIDE REQUIRED DOCUMENTATION?

PART 1. PERSONAL INFORMATION – Petitioner must list all required personal information

PART 2. OWNERSHIP (Documentation Required)

- Copy of recorded proof of ownership (deed, land contract, court order, etc.). Note: recorded memorandum of land contract will only be accepted with the complete land contract attached.

PART 3: ADDITIONAL PROPERTY

List information related to any other property owned by you or any member residing in the household.

PART 4. EMPLOYMENT INFORMATION

List your current employment information

PART 5. INCOME SOURCES FOR ALL HOUSEHOLD MEMBERS (2023 Documentation Required)

For all adults in the home who filed income tax returns:

- Copy of FULL Federal and/or State income tax returns filed in 2024 for 2023 (filed in 2023 for 2022 will be accepted), including all schedules and any Homestead Property Tax Credit and Home Heating Credit returns.

For all adults in the home who are not required to file income tax returns in 2023 or 2022:

- Poverty Exemption Affidavit (4988) (included within this packet)
Copies of all applicable income sources in 2023 for all household members including minor children:

- | | |
|---|---|
| <input type="checkbox"/> Wages (W-2 or 1099) | <input type="checkbox"/> VA Benefits (Award letter) |
| <input type="checkbox"/> Unemployment Comp (1099-G) | <input type="checkbox"/> Disability (1099) |
| <input type="checkbox"/> Pension (W-2 or 1099R) | <input type="checkbox"/> Child /Spousal Support (Judgment/award letter) |
| <input type="checkbox"/> SSI/SSA/SSD (letter or 1099) | <input type="checkbox"/> Support from Family/Friends (signed statement) |
| <input type="checkbox"/> Bridge Card (Award letter) | <input type="checkbox"/> Self-Employment (Checks/Receipts/signed statement) |
| <input type="checkbox"/> FIA/DHS (Award Letter) | <input type="checkbox"/> Rental Income (Checks or receipts) |
| <input type="checkbox"/> Dividends | <input type="checkbox"/> Other |

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION (Documentation Required)

List any and all savings owned by household members, including but not limited to:

- Checking Accounts
- Savings Accounts
- Postal Savings
- Credit Union Shares
- Certificates of Deposit (CD)
- Stocks/Bonds
- Other Investments

PART 7: LIFE INSURANCE

List all policies held by all household members

PART 8: MOTOR VEHICLE INFORMATION

ALL motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

PART 9: HOUSEHOLD OCCUPANTS (Documentation Required)

For adults age 18 and over:

- Copy of identification (any government-issued ID that includes picture and home address, such as a Driver's License, State ID, Consulate ID, Student ID, etc.)

For minors under 18:

- Proof that dependent lives at address (Copy of a recent report card, transcript, or other document that includes address, such as those from FIA, MDHHS, WIC, Friend of the Court, etc.).

PART 10: PERSONAL DEBT

List all personal debt for all household members as required on application.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

Print, sign and date certification of completeness and accuracy of the application.

MI-TREASURY FORM 5739 – Affirmation of Ownership and Occupancy

This affirmation form is required to be completed and filed with the application.

STATEMENT PAGE – This is your opportunity to provide a statement to the Board of Review concerning your household.

PRINCIPAL RESIDENCE AFFIDAVIT (PRE) – A PRE is required to be on file with the Office of the Assessor. If you are unsure if you have a current PRE on file, complete this form in its entirety and on Line 11 state the date you first owned and occupied the property as your primary residence.

MCL 211.7u(6)(b) If the person fails to file a rescission as required under subdivision (a) and the property is later determined to be ineligible for the exemption under this section, the person is subject to repayment of any additional taxes with interest as described in this subdivision. Upon discovery that the property is no longer eligible for the exemption under this section, the assessor shall remove the exemption of that property and, if the tax roll is in the local tax collecting unit's possession, amend the tax roll to reflect the removal of the exemption, and the local treasurer shall, within 30 days of the date of the discovery, issue a corrected tax bill for any additional taxes with interest at the rate of 1% per month or fraction of a month computed from the date the taxes were last payable without interest. If the tax roll is in the county treasurer's possession, the tax roll must be amended to reflect the removal of the exemption and the county treasurer shall, within 30 days of the date of the removal, prepare and submit a supplemental tax bill for any additional taxes, together with interest at the rate of 1% per month or fraction of a month computed from the date the taxes were last payable without interest. Interest on any tax set forth in a corrected or supplemental tax bill again begins to accrue 60 days after the date the corrected or supplemental tax bill is issued at the rate of 1% per month or fraction of a month. Taxes levied in a corrected or supplemental tax bill must be returned as delinquent on the March 1 in the year immediately succeeding the year in which the corrected or supplemental tax bill is issued.

Important: incomplete applications may not be considered.

In order for your application to be considered, additional information may be requested by the Board of Review. If contacted, please submit this information in the time frame requested by the Board of Review.

Taxpayers claiming inability to meet their property tax obligation due to limited income may be eligible for financial assistance by filing: Michigan Homestead Property Tax Credit Claim and Home Heating Tax Credit. Refunds arising from these claims are intended to assist taxpayers in meeting their obligation. If the Board of Review exempted your property last year from paying taxes, you are **not eligible to file** a Michigan Homestead Property Tax Claim. If you are eligible, you are required to file and submit a copy of your filing as part of your required documentation when seeking a poverty exemption. Your credit claim form is subject to review by the State of Michigan, City of Detroit and Board of Review.

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

 _____
Signature of Person Making Affidavit

Date

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

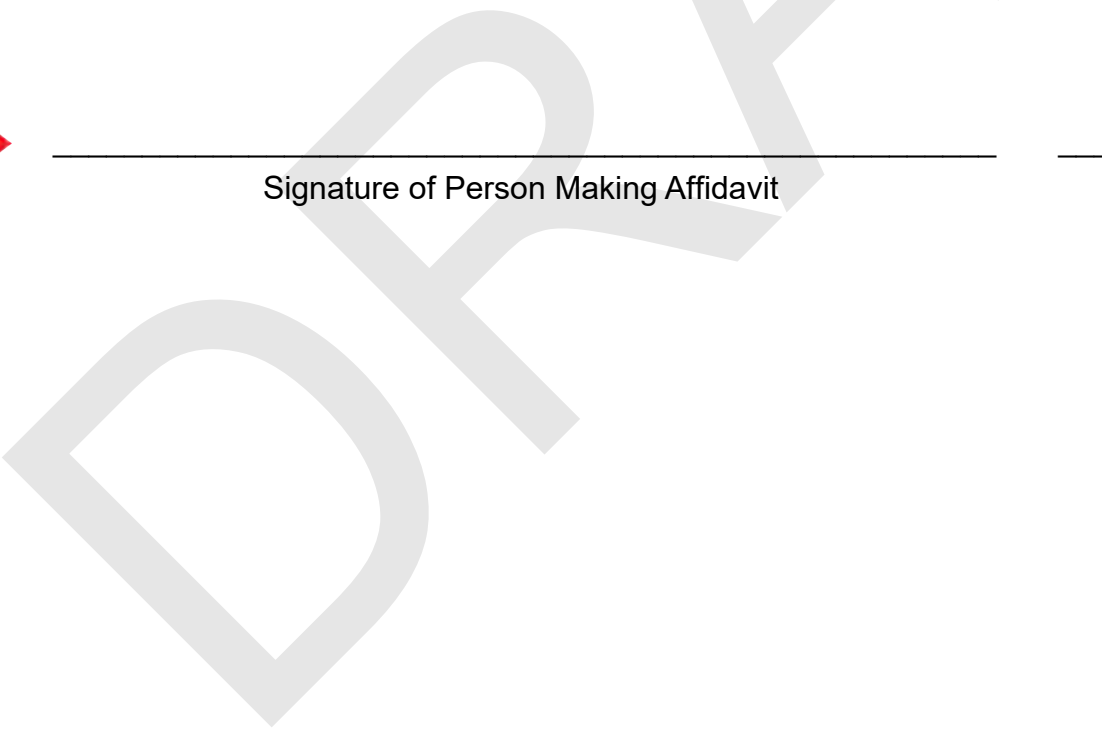
I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____



Signature of Person Making Affidavit

Date



Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer’s Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

 _____

Signature of Person Making Affidavit

Date

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.7u Principal residence of persons in poverty; exemption from taxation; applicability of section to property of corporation; eligibility for exemption; application; policy and guidelines to be used by local assessing unit; duties of board of review; exemption by resolution and without application for certain tax years; appeal of property assessment; audit program; "principal residence" defined.

Sec. 7u. (1) The principal residence of a person who, in the judgment of the supervisor and board of review, by reason of poverty, is unable to contribute toward the public charges is eligible for exemption in whole or in part from the collection of taxes under this act. This section does not apply to the property of a corporation.

(2) To be eligible for exemption under this section, a person shall, subject to subsections (6), (8), and (10), do all of the following on an annual basis:

(a) Own and occupy as a principal residence the property for which an exemption is requested. The person shall affirm this ownership and occupancy status in writing by filing a form prescribed by the state tax commission with the local assessing unit.

(b) File a claim with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year. If a person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year, an affidavit in a form prescribed by the state tax commission may be accepted in place of the federal or state income tax return. The filing of a claim under this subsection constitutes an appearance before the board of review for the purpose of preserving the claimant's right to appeal the decision of the board of review regarding the claim.

(c) Produce a valid driver license or other form of identification if requested by the supervisor or board of review.

(d) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review.

(e) Meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit provided the alternative guidelines do not provide income eligibility requirements less than the federal guidelines.

(3) The application for an exemption under this section must be filed after January 1 but before the day prior to the last day of the board of review.

(4) The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under this section. If the local assessing unit maintains a website, the local assessing unit shall make the policy and guidelines, and the form described in subsection (2)(b), available to the public on the website. The guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets.

(5) The board of review shall follow the policy and guidelines of the local assessing unit in granting or denying an exemption under this section. If a person claiming an exemption under this section is qualified under the eligibility requirements in subsection (2), the board of review shall grant the exemption in whole or in part, as follows:

(a) A full exemption equal to a 100% reduction in taxable value for the tax year in which the exemption is granted.

(b) A partial exemption equal to 1 of the following:

(i) A 75%, 50%, or 25% reduction in taxable value for the tax year in which the exemption is granted.

(ii) As approved by the state tax commission, any other percentage reduction in taxable value for the tax year in which the exemption is granted, applied in a form and manner prescribed by the state tax commission.

(6) Notwithstanding any provision of this section to the contrary, a local assessing unit may permit by resolution a principal residence exempt from the collection of taxes under this section in tax year 2019 or 2020, or both, to remain exempt under this section in tax years 2021, 2022, and 2023 without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption under subsection (2), and may permit a principal residence exempt for the first

time from the collection of taxes under this section in tax year 2021, 2022, or 2023 to remain exempt under this section for up to 3 additional years after its initial year of exempt status without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption under subsection (2), if the person who establishes initial eligibility under subsection (2) receives a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits. Both of the following apply to a person who obtains an extended exemption under this subsection:

(a) The person shall file with the local assessing unit, in a form and manner prescribed by the state tax commission, an affidavit rescinding the exemption as extended under this subsection within 45 days after either of the following, if applicable:

(i) The person ceases to own or occupy the principal residence for which the exemption was extended.

(ii) The person experiences a change in household assets or income that defeats eligibility for the exemption under subsection (2).

(b) If the person fails to file a rescission as required under subdivision (a) and the property is later determined to be ineligible for the exemption under this section, the person is subject to repayment of any additional taxes with interest as described in this subdivision. Upon discovery that the property is no longer eligible for the exemption under this section, the assessor shall remove the exemption of that property and, if the tax roll is in the local tax collecting unit's possession, amend the tax roll to reflect the removal of the exemption, and the local treasurer shall, within 30 days of the date of the discovery, issue a corrected tax bill for any additional taxes with interest at the rate of 1% per month or fraction of a month computed from the date the taxes were last payable without interest. If the tax roll is in the county treasurer's possession, the tax roll must be amended to reflect the removal of the exemption and the county treasurer shall, within 30 days of the date of the removal, prepare and submit a supplemental tax bill for any additional taxes, together with interest at the rate of 1% per month or fraction of a month computed from the date the taxes were last payable without interest. Interest on any tax set forth in a corrected or supplemental tax bill again begins to accrue 60 days after the date the corrected or supplemental tax bill is issued at the rate of 1% per month or fraction of a month. Taxes levied in a corrected or supplemental tax bill must be returned as delinquent on the March 1 in the year immediately succeeding the year in which the corrected or supplemental tax bill is issued.

(7) A person who files a claim under this section is not prohibited from also appealing the assessment on the property for which that claim is made before the board of review in the same year.

(8) Notwithstanding any provision of this section to the contrary, if the assessor determines that a principal residence of a person by reason of poverty is still eligible for the exemption under this section and the property was exempt from the collection of taxes under this section in tax year 2022, the property will remain exempt from the collection of taxes under this section through tax year 2023 if, on or before December 1, 2023, the governing body of the local assessing unit in which the principal residence is located adopts a resolution that continues the exemption through tax year 2023 for all principal residences within the local assessing unit that were exempt from the collection of taxes under this section in tax year 2022. The local assessing unit may require the owner of a principal residence exempt from the collection of taxes under this subsection to affirm ownership, poverty, and occupancy status in writing by filing with the local assessing unit the form prescribed by the state tax commission under subsection (2)(a).

(9) A local assessing unit that adopts a resolution under subsection (6) or (8) must develop and implement an audit program that includes, but is not limited to, the audit of all information filed under subsection (2). If property is determined to be ineligible for exemption as a result of an audit, the person who filed for the exemption under subsection (2) is subject to repayment of additional taxes including interest to be paid as provided in subsection (6)(b). The state tax commission shall issue a bulletin providing further guidance to local assessing units on the development and implementation of an audit program under this subsection.

(10) Notwithstanding any provision of this section to the contrary, if an exemption was not on the assessment roll and was not denied, the July or December board of review shall grant an exemption under this section, in whole or in part as described in subsection (5), for the immediately preceding tax year on the principal residence of a person who establishes eligibility in that tax year under the criteria described in subsection (2). A claim of exemption under this subsection must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for the immediately preceding tax year and any additional supporting documentation as may be required by the state tax commission. The local assessing unit shall notify the department of treasury, in a form and manner prescribed by the department of treasury, of each exemption granted under this subsection by the board of review for the immediately preceding tax year.

(11) As used in this section, "principal residence" means principal residence or qualified agricultural

property as those terms are defined in section 7dd.

History: Add. 1980, Act 142, Imd. Eff. June 2, 1980;—Am. 1993, Act 313, Eff. Mar. 15, 1994;—Am. 1994, Act 390, Imd. Eff. Dec. 29, 1994;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002;—Am. 2003, Act 140, Eff. Jan. 1, 2004;—Am. 2012, Act 135, Imd. Eff. May 16, 2012;—Am. 2020, Act 253, Imd. Eff. Dec. 22, 2020;—Am. 2023, Act 191, Imd. Eff. Nov. 7, 2023.

Popular name: Act 206